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KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

December 19, 2014

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2015-27

TO: LaGov HCM Paid Agency Human Resources  
and Employee Administration Staff

FROM: Andrea P. Hubbard  
Director

SUBJECT: Update to OSUP Memorandum #2015-13  
Employee/Employer Retirement System Rates for Fiscal Year 2014/2015

Parochial Employees' Retirement System rates are effective on a calendar year basis from January to December. For calendar year 2015, the employee contribution rates will remain the same; however, the employer contribution rates for Plans A and B will decrease as indicated below.

- Plan A employer rate will decrease from 16.00% to 14.50%
- Plan B employer rate will decrease from 9.25% to 9.00%

Please refer to the [Retirement Contribution Rates](#) document on the OSUP [Retirement Rates](#) page for a revised listing of all retirement plans and their employee/employer rates in effect for the 2014/2015 fiscal year.

The individual retirement systems should be contacted for questions regarding the appropriate plans to use when setting up employees. If you have any additional questions, please contact a member of the OSUP WTA Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Gary Bennett	342-1652	Cindy McClure	342-5346
Tiko Ary	342-1651	Tracy Smith	219-0191
Wendy Eggert	342-0714		

APH:GMB/pbh